28

Sectt. II-27—58,004—27-10-47.

Education (1948.) Department.

M SERIES.

Put away
on
51

G.O. NO. 1536

1536

Dated 12.6.48

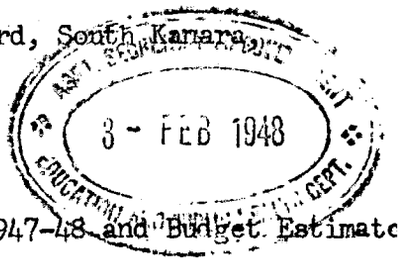
[Despatch Abstract.]

Budget estimate 1948-49
Elementary education fund- district Board.
- south Kanara order passed

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A.S.
R.O.P. No.24 B3/47-48 dated 27-1-1948.

SUBJECT: BUDGET ESTIMATE 1948-49 - Elementary Education Fund - District Board, South Kanara.

REF: Letter from the Special Officer, District Board, South Kanara, Rc.14578E2/47 dated 28.11.47.



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SUBMITTED.

2. Variations between the Revised Estimate for 1947-48 and Budget Estimate for 1948-49 have been explained by the Special Officer. Details for the provisions made in the Budget Estimate for 1948-49 has also been explained.

REVISED ESTIMATE FOR 1947-48.

3. (i) The Credit taken for Rs.2,02,000 as Education tax in the Revised Estimate for 1947-48 should be revised with reference to G.O.No. Ms. 2554 Edn., dated 28.11.47 taking into account provisionally the additional income of Rs.1.12. lakhs which the District Board may derive from the enhancement of the tax to 24 pies in the Re. for nine months on 1947-48.

(ii) The credit taken for Rs.5,64,640 as government grant under proviso to section 37 of the Elementary Education Act in the Revised Estimate for 1947-48 should be revised to Rs.5,64,639 with reference to G.O.Nos. 925 Edn. dated 5-5-1947, No.1046 Edn., dated 20-5-47, No.1723 Edn., dated 1-8-47 and G.O.No.768 L.A. dated 25-4-1947.

(iii) The credit taken for Rs.40,540 (28980 plus 11560) as contribution from the general Account should be increased to Rs.47,540 with reference to G.O. No.2554 Edn., dated 28.11.1947.

(iv) A sum of Rs.98000/- being the surplus grant of dearness allowance sanctioned during 1946-47 should have been shown under "Refunds" on the Revised Estimate for 1947-48 with reference to G.O.No.1723 Edn., dated 1-8-1947.

(v) Credit taken for Rs.50,000/- as advance for wiping off deficit requires Government sanctions; and credit for Rs.29,000 should be taken in the Revised Estimate for 1947-48 as advance towards the cost of the revision salaries and payment of advance increments to teachers with reference to G.O.No.Ms.2554 Edn., dated 28.11.1947.

(vi) The total expenditure both in the ordinary and 'Capital' exceeds sanctioned budget. This requires Government sanction.

BUDGET ESTIMATE FOR 1948-49.

(i) The credit taken for Rs.68,000/- as government contribution u/

under section 37 of the Act is liable to revision with reference to the Amount of education tax realised and adjusted to the credit of the Elementar Education Fund during 1947-48.

(ii) The credit taken for Rs.2,81,800 in the Budget Estimate for 1948-49 as Government grant under Proviso to section 37 of the Elementary Education Act should be reduced to Rs.281797 with reference to G.O.Nos.925 Edn., dated 5.5.47 and No.1946 Edn., dated 20-5-47.

(iii) In view of the large deficit with which the Budget Estimate for 1948-4 closes the District Board may be advised to increase the contributionf fror the General funds to the Elementary Education Fund.

5) Accommodation:-

It is reported that accommodation is inadequate in as many as 118 boys' and 12 girls schools and unsuitable in many cases. Minor repairs such as white washing, reflooring etc., are urgently needed in many schools. The provision made both in the expenditure 'Ordinary' and 'Capital' under Repairs to buildings and Lands and buildings should be utilised in full in consultation with the Inspecting Officers. The instructions under item No. 1149 Edn., dated 24-6-1940 should be observed in respect of repairs to rent free buildings. Some of the schools still require to be provided with playground and garden facilities.

Sanitary provision is also required to be provided in some of the schools. A provision of Rs.13,500 made in the Budget Estimate for providing 9 septic tank latrines to Board Higher Elementary Schools may be utilised in full.

6. Additional teachers are reported to be required for 74 boys' and 18 girl schools. The Special Officer reports that the provision made in the Budget Estimate includes cost of 20 secondary grade teachers, 50 ℞ Higher Elementar grade teachers and 2 prevocational instructors. The Special officer may be advised to make these appointments as early as possible.

7) The supply of Equipment is reported to be inadequate in most of the schools. The supply of articles required may be effected by the Board as early as possible as the want of such articles would hamper the teaching work.

P.T.O.

Compulsory Education

Revised Estimate for 1947-48.

Credit taken for Rs.1,71,500 in the Revised Estimate for 1947-48 with reference to G.O.No.Ms.1723, E & P.H., dated 1.8.47 should be reduced to Rs.1,06,189 ordered in G.O.No.2366 Edn., dated 4-11-47.

for DIRECTOR OF PUBLIC INSTRUCTION.

To

THE SECRETARY TO GOVERNMENT,
Education and Public Health Department,
MADRAS.

Ramu.29.1.48.

Rc.No. 14578-E2-47.

S.K.District Board Office,
Mangalore, dated 28-11-47.

From

J.F.Saunders Esq.,M.B.E.,I.C.S.,
Special Officer,Dt.Board,
South Kanara,Mangalore.

To

The Secretary to Government,
Education & Public Health Department,
M A D R A S.

Thro'

The Director of Public Instruction,
M A D R A S.

Sir,

Sub: BUDGET ESTIMATE - 1948-49 - Elementary Education Fund - District Board,South Kanara - Forwarded to Government.

The Budget Estimate of the Elementary Education Fund of this Board for the year 1948-'49 with the prescribed enclosures is sent herewith. I request that the Government may be pleased to sanction the Revised Estimate for 1947-'48 and the Budget Estimate for 1948-49.

2. The Budget Estimate as passed by me closes with a deficit of Rs. 7,13,460/-. The deficit is mainly due to the following reasons:-

(1)Revision of scales of pay of Ele. School teachers as per G.O.No.975 Edn. & P.H. dated 10-5-1947.	Rs.	1,25,400/-
(2)Payment of dearness allowances to Elementary school teachers.	Rs.	3,77,380/-
(3)Increments to teachers under the revised scales of pay.	Rs.	24,000/-
(4)Provision for 70 additional teachers' posts.	Rs.	20,700/-
(5)Repayment of 1st instalment of loan taken in 1947-48 to pay the arrear dearness allowance to Elementary School teachers.	Rs.	12,000/-
(6)Amount provided for capital works of urgent nature.	Rs.	33,500/-
(7)Deficit in the opening balance on 1-4-1948.	Rs.	1,44,220/-

While sanctioning the Budget Estimate for 1947-48 the Government have directed that the rate of Education Cess to be levied in this District should be raised from 12 pies to 14 pies on the rupee of land assessment. The receipts on this account for the Budget year are estimated at Rs. 25,000/-.

In their orders on the Budget Estimate for 1947-48 the Government have sanctioned the following additional grants for wiping out only a portion of the deficit.

(1) Grant for payment of dearness allowance. Rs. 2,07,000/-

(2) Arrear Toll Compensation: Rs. 75,842/-

2. As the finances of the Board are inelastic and as ~~it~~ cannot suggest any measures for the improvement of the Elementary Education fund, I request that the Government may be pleased to sanction grants required for wiping out -- the deficits in the Revised Estimate and the Budget Estimate for 1948-'49.

28.11.47

SPECIAL OFFICER,
DISTRICT BOARD, SOUTH KANARA.

USB/28-11-47.

28.11.47

Extract from the Proceedings of the Special Officer, District Board, South Kamara, dated 28-11-47.

Present: J.F.Saunders Esq., M.B.E.,I.C.S.

Read the Draft Revised Estimate for 1947-'48 and the draft Budget Estimate for 1948-'49 of the Elementary Education Fund under the South Kamara District Board.

Resolution : "Sanctioned".

Sd. J.F.Saunders,
Special Officer, District Board,
South Kamara.

/True Extract/

1/3 28/11/47.

Special Officer.

27/11 27.11.47

11

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND OF THE SOUTH KANARA DISTRICT BOARD FOR THE YEAR 1948- 1949.

***

S U M M A R Y.

	Opening balance.	Receipts.	Expenditure.	Closing balance.
	Rs.	Rs.	Rs.	Rs.
1. ORDINARY	- 1,44,220	7,77,920	13,47,160	- 7,13,460
2. CAPITAL.		55,100	55,100	

2/4 28/11/47

S.K.District Board Office:
Mangalore, dated -11-47:

SPECIAL OFFICER,
DISTRICT BOARD, SOUTH KANARA.

27.11.47 27/11/47

ELEMENTARY EDUCATION BUDGET

1947-1948

SOUTH KANARA DISTRICT BOARD

Printed by Kanara Printing Works, Mangalore—for District Board, S. Kanara—Paper Issue Card No. S. K. 37—3-1-1947—60 Copies.

ELEMENTARY EDUCATION BUDGET—1948-49.

HEAD OF ACCOUNT ಲೆಕ್ಕುಗಳ ಶಿರೋನಾಮೆಗಳು	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1946-47	Revised estimate ತಿದ್ದುಪಡಿಯ ಎಸ್ಟಿಮೇಟು 1946-47	Estimated deficit or excess ಕಡಿಮೆ ಅಥವಾ ಹೆಚ್ಚಿಗೆ 1946-47	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1948-49	Actuals ನಿಜ ಸೊಲಲುಗು 1946-47	Actuals from April to September 1946 ಏಪ್ರಿಲಿಂದ ಸಪ್ಟೆಂಬರದ ವರೆಗಿನ ನಿಜ ಸೊಲಲುಗು
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.
SUBSIDIARY ACCOUNT ಸಬ್ಸಿಡಿಯರಿ ಲೆಕ್ಕ						
B. Elementary Education Account ಪ್ರಾಥಮಿಕ ವಿದ್ಯಾಭ್ಯಾಸ ಲೆಕ್ಕ						
Receipts—Ordinary ಜಮಾ—ಸಾಧಾರಣ						
Opening Balance— ಪ್ರಾರಂಭದ ಶಿಲುಕು	—2,23160	490	+223650	—144220	38,066	98492
(1) Education tax— ವಿದ್ಯಾಭ್ಯಾಸ ತೆರಿಗೆ						
Current ಚಾಲ್ತಿ	1,80,000	202000	+22000	20,5000	1,81,200	90450
Income from investments ತೇವಣಾತಿಗಳಿಂದ ಆದಾಯ ಇತ್ಯಾ						
(4) School Fees ಶಾಲಾ ಫೀಸು	7,500	8000	+ 500	8,500	8,025	4370
(5) Endowments ಉಂಬಳಿಗಳು						
(6) Contributions ಸಹಾಯ ದ್ರವ್ಯ	180	180		180	180	90
(8) Other receipts ಇತರ ಜಮೆ	1,600	2,600	+ 1000	2,600	2,661	1492
(9) Government Grant— ಸರಕಾರಿ ಗ್ರೇಂಟು						
(i) Under Section 37 of the Elementary Education Act ಎಲಿಮೆಂಟರಿ ಎಡ್ಯುಕೇಶನ್ ಆಕ್ಟ್ ಸೆಕ್ಷನ್ 37ರ ಪ್ರಕಾರ						
Current ಚಾಲ್ತಿ	67,600	67,950	+ 350	68,600	72,626	67950
(ii) Under Proviso to Section 37 of the Elementary Education Act ಎಲಿಮೆಂಟರಿ ಎಡ್ಯುಕೇಶನ್ ಆಕ್ಟ್ ಸೆಕ್ಷನ್ 37 ಸಹಾಯಕ ನಿಬಂಧನೆ ಪ್ರಕಾರ	2,81,800	5,64,640	2,82,840	2,81,800	5,52,639	231756
(iii) For compulsory Education ಕಡ್ಡಾಯ ಶಿಕ್ಷಣದ ಬಗ್ಗೆ	1,73,730	1,71,500	—2,230	1,97,400	63,151	
(iv) For supply of midday meals ಮಧ್ಯಾಹ್ನದ ಊಟಗಳನ್ನು ವದಗಿಸುವ ಬಗ್ಗೆ	1,86,150	10,400	—17,5750	—	1,28,831	
(10) Contribution from the General Account ಸಾಮಾನ್ಯ ಲೆಕ್ಕದಿಂದ ಸಹಾಯ ದ್ರವ್ಯ						
(a) For payment of temporary allowances of Rs. 4. ತಾತ್ಕಾಲಿಕ ಭತ್ತೆಗಳು ರೂ. 4ರ ಪ್ರಕಾರ ಪಾವ್ತಿ ಬಗ್ಗೆ	28,980	28,980		28,980	28,980	
(b) For other purposes ಇತರ ಕಾರ್ಯಗಳಿಗೆ	11,560	11,560		11,560	39,580	

HEAD OF ACCOUNT ಲೆಕ್ಕಗಳ ಶಿರೋನಾಮೆಗಳು	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1946-47	Revised estimate ತಿದ್ದಪಡಿಯ ಎಸ್ಟಿಮೇಟು 1946-47	Estimated deficit or excess ಕಡಿಮೆ ಅಥವಾ ಹೆಚ್ಚಿಗೆ 1946-47	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1947-48	Actuals ನಿಜ ಜಮೆಬಲಗು 1946-47	Actuals from April to September 1946 1946ನೇ ಏಪ್ರಿಲಿನಿಂದ ಸಪ್ಟೆಂಬರದ ವರೆಗಿನ ನಿಜ ಜಮೆಬಲಗು
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.
(11) Arrear toll compensation grant ಹಿಂದಿನ ಬಾಕಿಯಾದ ವರಿಗಳಿ ಪರಿಹಾರ ಪ್ರಮ್ಮದ ಗ್ರಾಂಟು						
(12) (i) Advances recovered ವಸೂಲಾದ ಎಡ್ವಾನ್ಸುಗಳು	9,500	9,500		9,500	7,727	2320
(ii) Refund of permanent advances		2,000	+2000	1,000	6,930	1064
Advance from Govt for wiping out deficit		50,000	+50,000			
Deduct—Refunds ಕಳೆ—ರಿಫಂಡುಗಳು		100	+100	100	38,063	9
Deduct—Amount transferred to Capital ಕಳೆ—ಭಂಡವಾಳ ಲೆಕ್ಕಕ್ಕೆ ಟ್ರಾನ್ಸ್‌ಫರ್ ಮಾಡಿದ ಮೊಬಲಗು	33,500	35000	+1500	36500	12,940	4291
Total. ಜುಮ್ಲಾ	9,15,100	1094210	+179110	799920	10,41,508	3,95,192
Receipts—Capital ಜಮಾ—ಭಂಡವಾಳ						
1. Government Grants ಸರಕಾರಿ ಗ್ರೇಂಟುಗಳು	68,500	65,900	-2600	18,600		
6. *Add*—Amount transferred from Ordinary ಕೂಡಿಸು—ಸಾಧಾರಣ ಲೆಕ್ಕದಿಂದ ಟ್ರಾನ್ಸ್‌ಫರ್ ಆದ ಮೊಬಲಗು	33,500	35,000	+1500	36,500	12,940	
Total. ಜುಮ್ಲಾ	1,02,000	100900	-1100	55100	12,940	4291
Total, Ordinary and Capital. ಜುಮ್ಲಾ, ಸಾಧಾರಣ ಮತ್ತು ಭಂಡವಾಳ	10,17,100	1195110	+178010	833020	10,54,448	3,99,483
Grand Total, Including Opening Balance. ಒಟ್ಟು ಜುಮ್ಲಾ, ಪ್ರಾರಂಭದ ತಿಲ್ಕ ಕೂಡಿ	11,93,940	1195600	+401660	688800	10,92,514	4,97,975
Expenditure—Ordinary ಖರ್ಚು—ಸಾಧಾರಣ						
1. Staff— ನೌಕರರು						
Salaries and allowances ಸಂಭಳ ಮತ್ತು ಭತ್ತೆಗಳು						
District Board Educational Officer— ಡಿಸ್ಟ್ರಿಕ್ಟ್ ಬೋರ್ಡು ವಿದ್ಯಾ ಆಫೀಸರರು						
Salary ಸಂಬಳ	2,150	2450	+300	2400	2,435	1074
Dearness Allowance ತುಟ್ಟಿ ಭತ್ತೆ	380	440	+60	390		186
Contribution for pension and leave allowance. ಪೆನ್ಶನ್ ಫಂಡಿಗೆ ಮತ್ತು ರಜಾ ಭತ್ತೆಗೆ ಸಹಾಯ ಪ್ರಮ್ಮ	630	630	-	630	616	391
Travelling allowance and contingencies ಪ್ರಯಾಣದ ಭತ್ತೆ ಮತ್ತು ಸಾದಿಲುವಾರು	750	750	-	750	386	113

17

HEAD OF ACCOUNT ಲೆಖ್ಖಗಳ ಶಿರೋನಾಮೆಗಳು	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1946-47	Revised Estimate ತಿದ್ದುಪಡಿಯ ಎಸ್ಟಿಮೇಟು 1946-47	Estimated deficit or excess ಕಡಿಮೆ ಅಥವಾ ಹೆಚ್ಚಿಗೆ 1946-47	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1947-48	Actuals ಏನ್ ಮೊಬಲಗು 1946-47	Actuals from April to September 1946 1946ನೇ ಏಪ್ರಿಲ್‌ನಿಂದ ಸಪ್ಟೆಂಬರದ ವರೆಗಿನ ಏನ್ ಮೊಬಲಗು
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.
Masters— ಉಪಾಧ್ಯಾಯರು	5,97,730	6,66,230	+ 68500	7,57,790	7,86,563	314213
Salaries ಸಂಬಳ						
Dearness Allowance ತುಟ್ಟಿ ಭತ್ತೆ	3,65,370	3,88,400	+ 23030	3,77,380		208880
Clerks and servants ಗುಮಾಸ್ತರು ಮತ್ತು ಪೇದೆಗಳು	13,120	10,000	- 3120	21,300	10,528	237
Dearness Allowance ತುಟ್ಟಿ ಭತ್ತೆ	1540	4070	+ 2530	10,200		114
Gratuity ಉಂಬಳಿ	500	500	-	500	289	
Contribution to Provident Fund ಪ್ರೊವಿಡೆಂಟ್ ಫಂಡಿಗೆ ಸಹಾಯ ದ್ರವ್ಯ	26,000	30,000	+ 4000	35,000	24,546	69
Travelling allowances ಪ್ರಯಾಣದ ಬಗ್ಗೆ ಖರ್ಚು	2000	2000		೫೦೦	738	292
Contingencies and equipment— ಸಾದಿಲ್‌ವಾರು ಮತ್ತು ಸಾಮಗ್ರಿ						
Contingencies ಸಾದಿಲುವಾರು						
House Rent ಮನೆ ಬಾಡಿಗೆ	29,870	28,200	- 1670	೨೭,೦೦೦	೩೦,೫೧೪	
Other items ಇತರ ಖಾತೆಗಳು	46,200	37,800	- 8400	47,880	26,752	13583
Equipment— ಸಾಮಗ್ರಿಗಳು						
Furniture and apparatus ಫರ್ನಿಚರ್ ಮತ್ತು ಎಪ್ಪರೇಟಸ್	6000	10,000	+ 4000	10,000	4,615	1,185
Library books and Maps ಲೈಬ್ರರಿ ಪುಸ್ತಕಗಳು ಮತ್ತು ನಕ್ಷೆಗಳು	3,500	3,500	-	5,000	1,668	304
Supply of midday meals ಮಧ್ಯಾಹ್ನ ಊಟದ ಖರ್ಚು	1,86,150	10,400	-175750		73,704	7907
Prizes and Scholarships ಬಹುಮಾನಗಳು ಮತ್ತು ವಿದ್ಯಾವೇತನಗಳು					3	
Repairs to buildings ಕಟ್ಟಡಗಳಿಗೆ ದುರುಸ್ತಿ	21,500	26020	+ 4520	21,240	7,611	2246
Contributions to Panchayats ಪಂಚಾಯತಗಳಿಗೆ ಸಹಾಯ ದ್ರವ್ಯ						
Contribution to Municipalities ಮುನಿಸಿಪಾಲಿಟಿಗಳಿಗೆ ಸಹಾಯ ದ್ರವ್ಯ	150	150		200		

HEAD OF ACCOUNT ಲೆಕ್ಕುಗಳ ಶಿರೋನಾಮೆಗಳು	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1946-'47	Revised estimate ತಿದ್ದು ಪಡಿಯ ಎಸ್ಟಿಮೇಟು 1946-'47	Estimated deficit or excess ಕಡಿಮೆ ಅಥವಾ ಹೆಚ್ಚಿಗೆ 1946-'47	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1947-'48	Actuals ನಿಜ ಜಮಖರ್ಚು 1946-'46	Actuals from April to September 1946 1946ನೇ ಏಪ್ರಿಲಿನಿಂದ ಸಪ್ಟಂಬರದ ವರೆಗಿನ ನಿಜ ಜಮಖರ್ಚು
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
6. Interest on and repayment of debt ಸಾಲಗಳ ಬಡ್ಡಿ ಮತ್ತು ಸಾಲಗಳ ಮರುಪಾವತಿ	4,870	4,880	+10	12,000	4870	4875
8. Advances recoverable ಸಿಕ್ಕುವಂಥಾ ಎಡ್ವಾನ್ಸುಗಳು	9,500	9,500	-	9,500	12,264	1863
9 Permanent advances ಕಾಯಂ ಎಡ್ವಾನ್ಸುಗಳು	3,000	3,000	-	1,000	120	
Total. ಜುಮ್ಲಾ	13,20,910	12,38,920	-81990	13,47,160	9,81,082	570541
Expenditure—Capital ಖರ್ಚು—ಭಂಡವಾಳ						
1. Supply of furniture (equipment) in compulsory areas. ಕಡ್ಡಾಯ ಶಿಕ್ಷಣ ಪ್ರದೇಶದಲ್ಲಿ ಮರದ ಸಾಮಾನುಗಳನ್ನು ವದಗಿಸುವ ಬಗ್ಗೆ	18,000	15400	- 2600	1700	5,167	1412
(Books & Slates)		1500	+ 1500	3000	687	
2. Lands and buildings (Comp Scheme) ನೆಲ ಮತ್ತು ಕಟ್ಟಡಗಳು (Construction of Temp Sheds)	84,000	33,500	- 50,500	33,500	5,686	279
		50,500	+ 50,500	16,900	1,400	2600
Total. ಜುಮ್ಲಾ	1,02,000	100900	- 1100	55,100	12,940	4291
Total Expenditure (Ordinary and Capital) ಜುಮ್ಲಾ ಖರ್ಚು (ಸಾಧಾರಣ ಮತ್ತು ಭಂಡವಾಳ)	14,22,910	13,39820	- 83,090	14,02260	9,94,022	574832
Total, Closing balance. ಜುಮ್ಲಾ, ಅಂತ್ಯದ ತಿಲ್ಕು	- 6,88,970	-144220	+484750	- 7,13,460	98,492	- 76857
Grand total, including closing balance. ಒಟ್ಟು ಜುಮ್ಲಾ, ಅಂತ್ಯದ ತಿಲ್ಕು ಕೂಡಿ	7,33,940	1195600	+401660	688800	10,92,514	497975

2/3

Special Officer,
SOUTH KANARA DISTRICT BOARD.

EXPLANATORY MEMORANDUM. 19

ELEMENTARY EDUCATION ACCOUNT.

Revised Budget Estimate for 1947-48 and Budget Estimate for 1948-49.

REVISED BUDGET ESTIMATE FOR 1947-48

Receipts - Ordinary.

The year opened with a surplus of Rs. 98,490/- of which Rs. 98,000/- has been recovered by Government as per the G.O.Ms.No. 1723 Education & Public Health dated -- 1-8-1947 as it comprised of unspent balances of Government grants sanctioned to the Board in 1946-47. As such the Revised Estimate opens with only a balance of Rs. 490/- as against the anticipated deficit of Rs. 223160/- which was wiped out by Government by sanctioning grants during 1946-47. The total receipts under ordinary account workout at Rs. ~~10,95,710~~ 10,94210/- as against Rs. 9,15,100/- in the Budget -- Estimate for 1947-48. The excess is chiefly due to -- increased receipts under:

(1)	Education tax. The rate of Education tax was increased from Rs. 0-1-0 to 0-1-2 with effect from fasli 1357.	Rs. 22000
(2)	School fees.	Rs. 500
(3)	Other receipts.	Rs. 1000
(4)	Grant towards the cost of dearness allowances.	Rs. 207000
(5)	Arrear toll compensation.	Rs. 75842
(6)	An advance from Government for for payment of arrear dearness allowance for the period from 1-7-44 to 31-12-44.	Rs. 50000

P.T.O.

The total expenditure is estimated at Rs. ~~13,34,060/-~~ 12,38,920 as against a provision of Rs. 13,20,910/- in the Budget -- Estimate for 1947-48. This fall in the total expenditure is due to reduction in expenditure under supply of midday meals by Rs. 1,75,750/-. The expenditure under the following heads show appreciable rise over the --- budgeted figures as shown below:

	Rs.
1. Salaries of Masters.	68, 500
2. Dearness allowance.	23, 030
3. Contribution to Provident Fund.	4, 000
4. Furniture & apparatus.	4, 000
5. Repairs to buildings.	4, 520

The revised budget estimate for 1947-48 is expected to close with a deficit of Rs. 1,44,220/- which is the -- opening balance for 1948-49.

BUDGET ESTIMATE FOR 1948-49.

Receipts - Ordinary.

Education Tax:

Revised Estimate: Rs. 2,02,000
Budget Estimate: Rs. 2,05,000

The figure for the Budget Year is based on the estimate furnished by the Collector.

School Fees:

Revised Estimate: Rs. 8,000
Budget Estimate: Rs. 8,500

The amount represents school fees collected from the pupils of the Higher Elementary classes of 41 -- Higher Elementary schools.

23

Contributions:

Revised Estimate:	Rs.	180
Budget Estimate:	Rs.	180

This represents the interest on the investment of Rs. 6,000/- made by Rao Saheb Raja Laxminath Swamiji, Arasu of Vittal to make up the loss in school fee --- income foregone in the Higher Elementary school at -- Vittal.

Other receipts:

Revised Estimate:	Rs.	2,600
Budget Estimate:	Rs.	2,600

This represents miscellaneous receipts realised by the sale of monsoon thatties, unserviceable articles of Elementary schools, usufructs of trees in school -- compounds, articles prepared in prevocational classes of Higher Elementary schools, rent of school buildings lent for private functions and fees levied from candidates for applications for appointments in teacher's posts etc.

Government grant:

(i) Under section 37 of the Elementary Education Act:

Revised Estimate:	Rs.	67,950
Budget Estimate:	Rs.	68,000

This amount represents the contribution payable by Government at 4½ pies out of 14 pies of the Education tax credited to the Board in the previous year.

(ii) Under the proviso to section 37 of the Elementary Education Act:

Revised Estimate:	Rs.	5,64,640
Budget Estimate:	Rs.	2,81,800

The details of the amount taken credit for in the Revised Estimate are:

	Rs.
(1) grant for maintenance of schools:	2,81,800
(2) for payment of dearness allowance to teachers as sanctioned in G.O. No.1723 E.& P.H. dated 1-8-47:	Rs. 2,07,000
(3) Arrear Toll Compensation:	Rs. 75,842

In the Budget Estimate only the fixed grant of Rs. 2,81,800/- is taken credit for.

(iii) For compulsory Education:

Revised Estimate: Rs. 1,71,500
Budget Estimate: Rs. ~~1,90,070~~ 1,97,400

In the revised budget estimate a sum of Rs.171500/- has been taken credit for as ordered by Government in G.O.No.Ms.1723 E. & P.H. dated 1-8-1947. The additional grant taken credit for, represents the ~~of~~ pay and Dearness Allowance for 13 additional Secondary and 63 Higher grade teachers, 10 peons and 10 Conductress proposed to be appointed in compulsory areas in 1947-48.

(iv) For supply of midday meals.

Revised Estimate: Rs. 10,400
Budget Estimate: Rs. Nil.

This represents the amount required to pay the arrears of 1946-47. No such grant is expected in 1948-49 as the supply of midday meals was discontinued with effect from 1-4-1947.

Contribution:from General Account:

Revised Estimate: Rs. 40,540
Budget Estimate: Rs. 40,540

27

The details of the contribution are:

(1) the statutory contribution for payment of temporary allowances of Rs 4/- Rs. 28980

(2) towards the loss of school fee income foregone by abolishing school fees in Lr.Ele.schools. Rs. 8800

(3) towards the loss of school fee income foregone in 12 Hr.Ele. schools. Rs. 760

(4) Amount required to grant school fee concessions to pupils in Hr. Ele.schools. Rs. 2000

Arrear Toll compensation grant:

The amount of Rs. 75842/- sanctioned to the Board in G.O.No.Ms. 1723 E. & P.H. dated 1-8-47 has been taken credit for under the grant under the proviso to section 37 of the Act.

The total receipts under ordinary account for the Budget year work out at Rs. ~~780920/-~~ 1,11,920 as against Rs. ~~1095710/-~~ 1094210 in the revised budget estimate.

Expenditure - ordinary.

Staff:

Salaries and allowances - District Board Educational Officer.

Revised Estimate: Rs. 2450

Budget Estimate: Rs. 2400

This represents the salary of the District Board Educational Officer at Rs. 175/- plus a special pay of Rs. 25/- per month.

Dearness allowance:

Revised Estimate: Rs. 440

Budget Estimate: Rs. 390

29

The provision is for the payment of the dearness allowance to the Dt.Board Educational Officer at the rates admissible to him.

Contribution for pension and leave allowance:

Revised Estimate:	Rs.	630
Budget Estimate:	Rs.	630

The amount provided represents the contribution due to Government towards the pension and leave salary of the Dt.Board Educational Officer at the rates prescribed by the Accountant-General.

Travelling allowance & Contingencies:

Revised Estimate:	Rs.	750
Budget Estimate:	Rs.	750

The usual provision is made to meet the travelling allowance of the officer.

Masters-Salaries & allowances:

Revised Estimate:	Rs.6662
Budget Estimate:	Rs.757790

~~asters-Salaries-&-allowances~~:

The provision made in the Budget Estimate includes ost of 20 secondary grade teachers 50 Hr.Ele.grade --- eachers and 2 prevocational instructors for 9 months rom 1-6-48. This additional establishment includes ne provision required for the conversion of 2 lower lementary schools Uppunda and Muniyal into Higher -- le.schools and for sanctioning posts of additional eachers in incomplete Higher Elementary schools at -- ramhavar, Kokkarne, Koni, Mani,Kasaragod and Bellikoth nd for opening one new Lower Elementary schools at -- aikudy in Udipi Taluk.

Provision is also made in the Revised Budget and

Budget Estimate for payment of allowance at Rs. 2/- to Headteachers of Elementary Schools having 4 teachers and Rs. 5/- to Headteachers of schools having a strength of -- 300 and above. An amount of Rs. 2025/- has been provided as per G.O.No. 1839 L.A., dated 23-9-46 for payment of allowances to Headmasters of Hr.Ele.schools for supervision of Lower Elementary schools situated within a radius of 5 miles. An additional provision of Rs.3900/- is made for converting 15 posts of part-time Prevocational Instructors into full-time Instructors.

Masters- Dearness allowance:

Revised Estimate;	Rs. 3,88,400
Budget Estimate:	Rs. 3,77,380

As the Board had paid an amount of about Rs.50000/- for arrears of dearness allowance to Elementary school teachers in 1947-48 the gi figures under the Revised -- Estimate show an appreciable rise over the figures in the original Budget Estimate for 1947-48 and the Budget Estimate for 1948-49.

Clerks & Servants: Salaries:

Revised Estimate:	Rs.	10,000
Budget Estimate:	Rs.	21,300

The provision in the Budget Estimate includes the the amount to be contributed to General Funds being the cost of 1 Superintendent, 1 Upper Division Clerk, 12 -- Lower Division Clerks (including 2 additional clerks proposed to be appointed in 1948-49) and are one attender. The salaries and leave allowances of 19 existing peons and 20 additional peons proposed to be sanctioned from 1-6-1948 are also provided under this item.

33

Dearness allowances:

Revised Estimate: Rs. 4070

Budget Estimate: Rs. 10200

The dearness allowances for the ministerial -- establishment working in the Elementary Education Section of the District Board Office and peons in Elementary -- schools is provided for under this head. The rise is due to the provision for the 20 additional posts of -- peons for Higher Elementary Schools.

Contribution to Provident Fund:

Revised Estimate: Rs. 30,000

Budget Estimate: Rs. 35,000

This is the estimated provision for payment of Provident Fund Bonus on behalf of teachers working in Elementary Schools.

Travelling allowances:

Revised Estimate: Rs. 2,000

Budget Estimate: Rs. 2,000

The amount provided represents the travelling allowances to be paid to teachers who are transferred from one school to another.

Contingencies & Equipment-House rent:

Revised Estimate: Rs. 28,200

Budget Estimate: Rs. 32,000

This represents the house rent for school buildings rented out ~~by~~ to the Board.

Other items:

Revised Estimate: Rs. 37,800

Budget Estimate: Rs. 47,880

35

The provision includes the fixed contingencies to Elementary Schools, pay and dearness allowances of -- Conductresses in schools in compulsory and non-compulsory areas. A provision of Rs. 3000/- is made for forms and -- registers, Rs. 3000/- for stamps, Rs. 1000/- for printing, Rs. 1500/- for scouting, Rs. 3000/- for repairs to furniture and time-pieces of schools and Rs. 2500/- for purchase of prevocational equipment to Hr.Ele.schools. An additional provision for Rs. 6800/- for enhancing the rate of fixed contingencies to Elementary schools is also made.

Equipment: Furniture and Apparatus:

Revised Estimate: 10,000

Budget Estimate: 10,000

The enhanced provision is intended to supply furniture and other appliances to ill-equipped schools.

Library Books and Maps:

Revised Estimate: 3,500

Budget Estimate: 5,000

A provision of Rs. 3500/- is made with a view to supply books and maps to schools which are in urgent need of them. A provision of Rs. 1500/- is also made for supply of books and slates to Adidravida pupils.

Supply of midday meals.

Revised Estimate: 10,400

Budget Estimate: Nil.

No provision is made in the Budget Estimate under this item as no payments of previous years are expected to be made.

Repairs to Buildings:

Revised Estimate: 26,020

Budget Estimate: 21,240

The provision is for the annual maintenance and urgent repairs to school buildings including repairs to rent free buildings.

37

Contribution to Municipalities:

Revised Estimate: Rs. 150
Budget Estimate: Rs. 200

This represents the provision made for payment of leave allowance to Elementary School teachers transferred to the Municipalities at Mangalore and Udipi.

Interest on & repayment of debt:

Revised Estimate: Rs. 4,880
Budget Estimate: Rs. 12,000

An amount of Rs. 50,000/- is proposed to be taken in 1947-48 as a loan from Government for payment of arrears of dearness allowance to Elementary school teachers and the amount provided represents the -- annual instalment for repayment of the loan.

The total expenditure under ordinary account for the Budget year is estimated at Rs. 13,47,160/- as -- against Rs. 12,38,920/- in the Revised Estimate.

Expenditure- Capital.

Supply of furniture in Compulsory area:

Revised Estimate: Rs. 15,400
Budget Estimate: Rs. 1,700

The cost of furniture to be supplied to schools in compulsory areas is not expected to exceed Rs. 1,700/- in 1948-49.

Books & Slates:

Revised Estimate: Rs. 1,500
Budget Estimate: Rs. 3,000

An amount of Rs. 3000/- is provided for the supply of books and slates for poor pupils attending schools in -- compulsory areas.

Lands & Buildings:

Revised Estimate:	Rs.	84,000
Budget Estimate:	Rs.	50,400

The provision in the Budget Estimate is for the following:

(1) Providing 9 septic tank latrines to Board Hr.Ele.schools as per the five years' programme furnished by the District Health Officer.	Rs.	12,500
(2) Construction of temporary sheds in compulsory areas.	Rs.	16,900
(3) A lumpsum provision for completing the incomplete works of -- 1947-48 and for putting up new school buildings in 1948-49.	Rs.	20,000

The Budget Estimate is expected to close with a deficit of Rs. 713460/-. The deficit is mainly due to revision of scales of pay of teachers, payment of dearness allowances at rates prescribed by Government, provision of additional teachers posts in Elementary Schools for converting single teacher schools into plural teacher schools as recommended by the District Educational Officer, provision for capital works and rise in expenditure under "Contribution to -- Provident Fund", "House rent", "Contingencies - other items" "Repairs to buildings" etc.

28/11/47.

S.K.District Board Office:
Mangalore dated 28-11-'47:

SPECIAL OFFICER,
DISTRICT BOARD, SOUTH KANARA.

25/11/47 26.11.'47

NUMBER OF SCHOOLS HAVING AS THE HIGHEST STANDARD.

	VIII	VII	VI	V.	IV	III	II	I	Total	
1. Number of schools on the date of submission of the budget ----	47	3	3	452	8	15	9	14	551	This includes 14 Ele.Schools to be Opened in 1947-48 under Compulsory Ele.Education scheme.
2. Number of schools proposed to be opened in the ensuing year	-	-	-	1	-	-	-	-	1	One Lower Ele.School with 5 standards at Haikadi in Udipi Taluk.
3. Number of schools in which Hr.Ele. schools are proposed to be opened in 1948-49	-	-	-	2	-	-	-	-	2	Muniyal Bd.Ele.School at Karkal Taluk and Uppunda in Coondapur Taluk are to be converted into Hr.Ele.Schools.

4. Total number of teachers employed in all the schools under the management of the Local Body on th e date of submission of the Budget, the scales of pay in force and number of teachers on each scale.

The scale of pay prescribed in G.O.No.975.Edn, d/10-5-47 and G.O.No.1154.Edn, d/5-6-47 have already been adopted for Ele.school teachers.

	Secondary grade	Higher grade	Lower grade	Total
TRAINED.				
Males.	261	1164	90	1515
Females.	32	223	27	282
UNTRAINED.				
Males.	-	-	3	3
Females.	-	-	-	-
Total	293	1387	120	1800

Number of part time Quoran teachers	-	-	-	36
Number of part-time prevocational instructors	-	-	-	53

293×4=1172
1500×3 1/2=49000
14 mm
62

1465
58
1964

43

:r of (~~part time~~) peons	-	-	-	19
aber of full-time conductresses	-	-	-	13
nber of part-time conductresses	-	-	-	2

Number of additional teachers proposed to be employed in 1948-49 in

(i) Existing schools — 18 sec. grade teachers on the scale of Rs.40-1½-55-2-75
48 Hr.Ele.Grade posts in the scale of Rs.30-1-45.

(ii) Schools to be newly opened during the ensuing year and their scales of pay — 2. Sec.Grade teachers for converting 2 Lower Ele.Schools at Munial and Uppunda on the scale of Rs.40-1½-55-2-75
2.Hr.Ele.Grade teachers for openinga a school at Haikady on the scale of Rs.30-1-45.
2. Part-time prevocational instructors on a pay of Rs.100/- per annum.

6. If the pay of the teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision undermade for the purpose. — There is no such proposal.

S.K.District Bd.Office,
Mangalore, dated 26-11-47

AJ/26-11. 26.11.47.

1/3 28/11/47.

SPECIAL OFFICER,
DISTRICT BOARD, SOUTH KANARA.

27.11 27/11/47

B-2

45

C.F. 32.

Department

From (Name) J.F.Saunders Esq.,M.B.E, I.C.S,
Designation Special Officer,Dt.Board,
Station South Kanara,Mangalore.

Received 28 AUG 1947 Registered

To

The Secretary to Govt.
Education & Public Health Department
Madras.

Enclosures:

Roc. No. 4353-E7-46. dated 25 - 8 - 1947 ;

Sir,

Sub: Schools - Construction of septic tank latrines for certain Higher Elementary schools.

94000

As recommended by the Dt.Health Officer, S.Kanara an amount of Rs. 13500/- had been provided in the Budget Estimate of the Elementary Education Account of Board for providing septic tank latrines for 9 Higher Ele.schools. The Budget as sanctioned by Government in G.O.No.Ms.1723 E.&P.H. dated 1-8-1947 closes wi a deficit of Rs. 100968/-. In their orders on the Budget Estim the Government have not passed any orders as to how this deficit can be wiped out. In addition the Board has also revised the -- scales of pay of Elementary school teachers as per G.O.No.975 E & P.H. dated 10-5-1947 (as amended). In view of these facts, I request orders of Government whether the construction of septi

p.t.o.

tank latrines for the 9 Higher Elementary schools in question are to be taken up immediately or can be -- allowed to wait till the finances of the Board improve. Early orders are requested so as to enable me to proceed with and complete the works by 31-3-1948 sf if they --- cannot be postponed.

27/8

For Special Officer.

Copy to the Director of Public Instruction, Madras.

27.8.47

USB/27-8.

Edn & P.H. 47

Memo No. 69400-B2/47-1 Edn dt. 6.9.47

Subj: Schools – Construction of Septic tank latrines for certain Higher Elementary schools – South Kanara

---

Ref: From the Special officer, Dist Board, S. Kanara
R.C.No. 4353-E7/46 dt 25-8-47.

The attention of the D.P.I. is invited to the letter from the Sp. Officer, D. Bd South Kanara read above, a copy of which has been sent to him direct by the Spl officer, and he is requested to offer his remarks thereon.

To
The D.P.I.

Spl officer 13/9

Govt 4.9.47

DPI 5/9/47

Department

From (Name) J.F.Saunders Esq.,M.B.E. I.C.S.,

Designation Special Officer, Dt.Board,

Station South Kanara, Mangalore.

Received ..... Registered .....

To

The Secretary to Government,
Education & Public Health Dept.
Madras.

ASST. SECRETARY'S DEPARTMENT
28 SEP 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Enclosures:

Roc. No. 4353/E7/46 dated 17-9-1947. 194 .

Sir,

Sub: SCHOOLS- Construction of septic tank latrines- for certain Higher Ele.schools.

Ref: This office letter Ref.C.No.4353-E7-46 dated 25-8-47.

I invite the attention of the Government to this Office reference quoted above and request that early orders may be issued in the matter.

FOR SPECIAL OFFICER.

Hys/22-9-47

Edn & H. Deptt (Bz)

The matter has been referred to the DPI for remarks. This may lie over till a reply is received from the DPI or till 15.9.47 whichever is earlier

29/9 25/9/47

30/9/47

DIRECTOR OF PUBLIC INSTRUCTION
Re 1739 B1/47
8 - OCT 1947
MADRAS

ASST. SECRETARY TO GOVERNMENT
17 OCT 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Education

The Director of Public Instruction.

691 B2/47-1 Edn. dated 6.9.47.

Secretariat

8/10/47

Construction of Septic tank latrines for higher elementary schools — Dist Board South Kanara.

Rec'd 1739 B1/+2
(10+7)

Resumed Village

2. The matter is under correspondence with the inspecting officers who have been reminded also.

52889

For Director of Public Instruction

To

The Secretary to Govt
E&PH Deptt

May lie over till 27.11.47

C.F. 32.

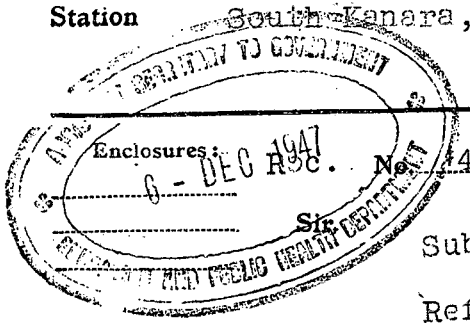
Department

From (Name) J.F.Saunders Esq.,M.B.E, I.C.S,
Designation Special Officer,Dt.Board,
Station South Kanara,Mangalore.

Received Registered

To

The Secretary to Government,
Education & Public Health Department,
M A D R A S.



Enclosures: 6 - DEC 1947 No. C.4353-E7-46. dated 1 - 12 - 1947.

Sir,

Sub: Schools - construction of a septic tank latrines for certain Higher Elementary schools.
Ref: This office letter Ref.C.4353-E7-46 d/25-8-47 and 17-9-47.

I invite the attention of the Government to this office reference quoted above and request that early orders may be issued in the matter.

For Special Officer.

USB/2-12-47.

The proposals have been referred to the DPI & his remarks are awaited. This may lie over till a reply is received from the DPI

OFFICE OF THE
DIRECTOR OF PUBLIC INSTRUCTION,
MADRAS, 17-12-1947.

Rc.1739 B1/47.

From

Dr. S.R.U. Savoor, M.A., D.Sc., I.E.S.,
Director of Public Instruction, Madras.

TO

The Secretary to Government,
Education and Public Health Department, Madras.

Sir,

100332

Sub: Elementary Education - District Board, South Kanara
Construction of Septic Tank Latrines for Higher
Elementary Schools.

Ref: Government Reminder dated 5-12-1947 on Govt. Memo
No.69400 B2/47-1 dated 6-9-1947. — p3

The matter is pending with the Divisional Inspector of Schools, and a reply will be submitted immediately on receipt of particulars from him.

May lie over till 25.1.48

Director of Public Instruction.

C.F. 32 (a).

Education DEPARTMENT.

In reply, please quote number, date and short title.*

Received *Registered*

From (Name) Dr. S.R.U. Savoor, M.A., D.Sc., I.E.S.

(Designation) Director of Public Instructio

Post Box , (Station) M a d r a s.

Telegraphic Address 'INSTRUCTION'.

ASSISTANT SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPARTMENT
9 - JAN 1943

To

The Secretary to the Government of Madra
Education and Public Health Department,
Fort St. George, M a d r a s.

R. C. *No.* 1739-B1/43, *Dated* 6th Jan. *19*43.

Sir,

ELEMENTARY EDUCATION--District Board, South Kanara--Construction of septic tank latrines to certain Higher Elementary schools.
Reference:-Government Memorandum No. 69400-B2/47-1 Edn., dated 6..9..1947.

ENCLOSURES 3 cuts

SPARE COPIES

The higher elementary schools under reference are large and a good number of girls are studying in each of them. As such provision of sanitary arrangements in these schools is reported to be an immediate necessity and the want of it will affect the sanitary condition of the schools. I do not therefore recommend the postponement of the construction of septic tank latrines under proposal.

For Director of Public Instruction.

ks.7-1.

Con to P. 14

The Ele Con fund of the Dist Board. South Kanara is working at a deficit. The actual position will be known when the R.E for 1947-48 & B.E for 1948-49 are received The proposal of the special officer may therefore be examined after the RE & BE are received this may be done

10/1 10.1.48 12/1/48

Roc.No. 14578-E2-47.

S.K.District Board Office,
Mangalore, dated 10-12-47.

From

J.F.Saunders Esq.,M.B.E.,I.C.S.,
Special Officer,District Board,
South Kanara, Mangalore.

To

The Secretary to Government,
Education & Public Health Department,
M A D R A S.

Sir,

Sub: ADVANCES:- Loans from Government for payment of revised scales of pay to Elementary School teachers. - Enhancement.

Ref: G.O.No. 2554, E.& P.H.,dated 28-11-1947.

In their orders quoted above, the Government have directed that a sum of Rs. 7,000/- may be paid from General Funds to Elementary Education Funds by way of additional-- contribution for the purpose of covering the deficit caused by adopting the revised scales of pay to Elementary School teachers. In this connection, I have to bring to the -- pointed notice of Government that the condition of the -- General Funds is unsatisfactory and it is mainly for this reason Government have not so far permitted this Board to adopt revised scales of pay for servants and officers borne on the General Establishments. It is seen,however, from the latest communications received from Government that they have under their consideration the grant of the revised -- scales of pay to the members borne on the General Establishment. I have already pointed out funds to meet the additional cost involved in the payment of the higher scales. Any transfer of funds from the General Fund Account at this stage will affect the position of the General Funds and there may not be money enough to give effect to the revised scales of pay in the event of Government sanctioning them. I therefore consider that it is not in the interests of the General Funds of this Board to transfer any amount from them. Since Government are willing to sanction an advance to meet the -- additional expenditure, I suggest that Government will be -- pleased to raise the amount of the advance from Rs. 29,000/- to 36,000/-

For SPECIAL OFFICER,
DISTRICT BOARD,SOUTH KANARA.

Copy to the Secretary to Government,
Local Administration Department, Madras.

USB/10-12-47.

E&P.H. Dept

Orders directing the transfer of a sum of Rs 7000 from the General funds to the Ele Edn funds were issued on the basis of the LA Dept notes at P.4 ante @. That dept may therefore be requested to note on the request of the SPO others above.

E&PH No 97970-B2/47

17.12.47

17/12/47 LA

L.A. Dept

Please see the previous note of this Dept'l on p 3-4N of G.O. No 2554 Edn of 28.11.47. The B.E. for 1948-49 of the S. Kanara Dt. Bd has not yet been received. Before examining the B.E. for 1948-49 of the Dt. Bd. it cannot be said is difficult to say whether the R.E. general funds will be affected by the proposed contribution of Rs 7000 from General to the E.E. fund in 1947-48 as stated by the S.O. Pending the issue of orders on the B.E. for 1948-49 of the Dt. Bd, this Dept'l may submit that the Dt. Bd may be asked to make an additional Contribution of Rs 7,000 from the General to the E.E. Acct in the current year.

With these remarks the file may be returned to L&PH Dept.

8/1/48

This paper note on p 4 N.F. (2) G.O. 1448 was based on the B.E. for 1947-48. The Bd. has since been permitted to fix office to revised scale of pay for its general establishment from 1.10.47 - without R.E. of the general funds for 1947-48 (which has not yet been received) it is not possible to say how the State of the General funds has altered & whether or not the Bd can afford the add. Contribution therefrom.

Yes 10.1.48 E+B.H.

ASSISTANT SECRETARY TO GOVT
3082
15 JAN
EDUCATION AND PUBLIC RELATIONS

12/1

48040
-1 Budget
12/1/48

E+B. H.

The file may lie over till the R.E. for 1947-48 received from the Dt Board S. Kanara

12/1/48

12/1/48

C.F. 32.

Department

Received ..... Registered .....

From (Name) S.R.Kaiwar Esq, M.A., I.C.S.,
Designation Special Officer, District Board, South Kanara,
Station Mangalore.

To
The Secretary to Government,
Education & Public Health Department,
M A D R A S.

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT.
Enclosures: 13 FEB 1948

ROC.No. 14578-E1-47 dated 10-2-1948. 194

Sir,

Sub: ADVANCES-Loans from Government for payment of revised scales of pay to Elementary School teachers - Enhancement.

Ref:- (1) G.O.No.2554,E.&.P.H., dated 28-11-1947
(2) This office letter RC.14578-E2-47, dated 10-12-1947.

Orders of Government may please be obtained at an early date and communicated to me.

For SPECIAL OFFICER,
DISTRICT BOARD, SOUTH KANARA.

AJ/11-2-48.

11/2/48

Edn. Dept

Memo 7901-B2/48-2 Edn dt 8/3/48

Subj: Revised estimate for 1947-48 - Ele Edn fund - Dist Board Sonda Kanara - Deficit - Subsidy from Provincial funds Sanctioned

Ref: Memo from the Special officer Dist Board No 14528 E.2/47 dt 28.11.47 & the D.O. R.O.P No. 24 B3/47-48 dt 27.1.48

Order No. Sanction.

The Govt observe that the R.E for 1947-48 of the Ele Edn fund as framed by the Dist Board Sonda Kanara will close with a deficit of Rs 1.94 lakhs. Credit has not been taken for a sum of Rs 1.12 lakhs being the additional income from the enhancement of Edn tax ordered in G.O 2534 Edn dt 28.11.47. Credit has also not been taken for a sum of Rs 20,000/- being the advance sanctioned in the G.O. quoted above & for a sum Rs 7000/- being the contribution ordered from the General funds to Ele Edn funds. If these amounts are taken into account the deficit at the end of the year will be reduced to Rs 46,000/-. The Govt have examined the question raised by the Special officer in his letter No. 14578 E2/47 dt 10.12.47 and direct that the contribution of Rs 7000/- from the General funds to Ele Edn fund already ordered may be made.

2. The Govt sanction the payment in the current year to the Dist Board Sonda Kanara of a subsidy of Rs 46000/- (Rupees forty six thousand only) towards the deficit in the Ele Edn fund account for 1947-48.

3. The AG is requested to place the

amount
at the disposal of the ~~Sp~~ Dist Board
South Kanara at an early date. The
Special officer Dist Board should prefer
the necessary bills at the Treasury for
obtaining of the amount after getting
them adjusted.

Dpd S.P/9/1948

To
✓
The Spl officer
Dt Bd Kanara
The Accountant
The DP
The Exy file

4. The expenditure will be debited to
the appropriation under "37 Edn-L primary
grants to local Bodies for primary education
& Local Bodies I ordy areas (i) Excluding
post war reconstruction 4 Teaching voted"
in the BE for 1947-48

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B/ A81

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OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
R.O.P.NO.24-B.2/47-48 dated 23-3-1948
£ℴ£

Elementary Education Fund - District Board, South Kanara - Budget Estimate 1948-49 - Midday meals and compulsory education.

Ref: Letter from the Special Officer, District Board, South Kanara, E.2.-1987/48 dated 8-3-1948

23046

Submitted in continuation of this office Endt. ROP.No.24-B.3/47-48 dated 27-1-1948.

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPTT.
8 MAR 1948
RVR-2573/-

for Director of Public Instruction

The Secretary to Government,
Education and Public Health Department.

Ref.E2-1987/48.

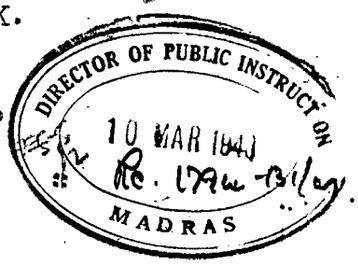
South Kanara District Board Office,
Mangalore, dated 8-3-1948.

From

S. R. Kaiwar Esq.,M.A.,I.C.S.,
Special Officer, District Board,S.K.

To

The Director of Public Instruction,
Madras.



Sir,

Sub: ELEMENTARY - Education - compulsory Education and supply of midday meals - provision in the budget estimate for 1948-49 - Ele. Education Fund -S.K. Dt. Board - separate details furnished.
Ref: Your C.No.1974-B1-47 dated 8-10-1947.

With reference to the above, I am herewith furnishing a separate statement showing the credit taken on the receipt side and the provision made for expenditure under each head of account both in the revised budget for 1947-'48 and the budget estimate for '48-'49 for the entire area in respect of compulsory Ele.Edn. and supply of midday meals.

2. Consequent on the introduction of compulsory elementary education in 31 additional villages with effect from and on 25-7-47, provision for 13 additional secondary grade and 63 Hr. Elementary grade teachers as well as 10 additional peons and 10 additional full time Conductress has also been made both in the revised budget for 1947-48 and the budget estimate for '48-49.

3. Though supply of midday meals is discontinued with effect from 1-4-47, certain arrear claim-es has yet to be settled and paid for. Necessary provision has therefore been made in the revised budget for 1947-48.

4. The expenditure provided under the heads "Masters' salary - contingencies and equipment and "land and buildings" is in accordance with the instructions contained in G.O.No.Ms.1224 Edn. and Public Health dated 11-8-45. The provision made under "salaries and D.A" to teachers is in accordance with the recommendation of the Dt. Educational Officer, South Kanara.

Ramakandl

FOR SPECIAL OFFICER.

S/8-3

ANNEXURE.

1947- '48	Receipts.	1948- '49
	Teaching.	
44,940	Salaries of teachers.	1,06,200
36,672	D. A. - do -	54,840
4,584	Clerks and servants - Peons and Conductresses - Pay & Wages.	8,930
4,992	D. A. - do -	10,120
3,438	Contingencies	5,040
516	Rents	5,040
--	Books and slates	5,000
11,047	Midday meals	500
--	Furniture and equipment	8,500
--	Construction of temporary sheds	25,000
1,06,189	Total.	2,291 70

9514

EXPENDITURE

Teaching.

86,920	Salaries of teachers.	1,06,200
44,900	D.A. - do -	54,840
~~xx,620~~	Clerks and servants - Peons and conductresses .	
5,620	Pay and wages - do	8,930
7,450	D.A. - do -	10,120
4,130	Contingencies	5,040
3,440	House rent	5,040
1,500	Books and slates	3,000
10,400	Midday meals.	--
15,400	Furniture and equipment	17,000
50,500	Construction of temporary sheds	16,900
2,30,260	Total.	2,27, 070

Rama Rau

FOR SPECIAL OFFICER.

S/8-3

8/7/48

Edn HP.H.3

71

E. E fund,

Subj:- Budget estimate 1948-49 - Dist Board South Kanara - orders passed.

Ref:- From the Special officer Dist Board South Kanara No 14578 E2/47 dt 28.11.47 & From the DPI No ROP No. 24 B3/47-48 dt 27.1.48 No. 1586 — Recd 12/6/48.

The Govt pass the following orders on the Budget Estimate for 1948-49 of the Ele Edn fund under the control of the Dist Board South Kanara as affd subject to the remark that

* Credit should be taken for an additional income of Rs 1.57 lakhs consequent on the enhancement of the education tax ordered in G.O 2554 Edn dt 28.11.47.

2. With reference to Govt memo No 7901-A Edn dt 8.3.48 and para 1 above, the E.E fund may close with a deficit of Rs 4.12 lakhs at the end of 1948-49.

3. Sanction is accorded to the payment of an advance subsidy of Rs 2.75 lakhs (Rupees two lakhs seventy five thousand) towards the deficit anticipated at the end of 1948-49.

4. The AG is requested to place the amount at the disposal of the Dist Bd at an early date. The Spl officer should present the necessary bill at the Treasury for obtaining payment of the amount or for getting it adjusted.

5. The expenditure will be debited to the appropriation under "37 Edn. - C Primary Grants to local bodies for primary Educn A ordinary areas-(1) Excluding P.W.R - 4. Teaching - Votes" in the B.E for 1948-49

b-Ar

7 2

Extract from the remarks your ... as S No. 9 of this Endt read above is forwarded to the Spl Officer for information & necessary action.

Sd/- 27/5/48

To
The Spl Officer for Rural South Kanara (with copy)
The DO,
The Exr Off Mrs
The AG and Fin
Fin/LA duties

Sd/- 27/5/48

From the D.P.I., R.O.P.No.24 B3/47-48 dated 27-1-48.

Sub:- Elementary Education Fund - District Board, South Kanara - Budget Estimate for 1948-49.

The D.P.I. has forwarded with his remarks the revised estimate for the year 1947-48 and the Budget Estimate for 1948-49 of the elementary education fund under the control of the Dt. Board, South Kanara. The estimates are examined below:-

2. No indication has been made in the budget as to the expenditure provided for towards the cost of the scheme of compulsory elementary education. Credit has however been taken for a subsidy from provincial funds towards the scheme. The Spl. Officer may be asked to furnish details for the expenditure provided for. Assuming that the expre. on the scheme of compulsory ele. edn. will be equal to the subsidy taken credit for in the budget, the normal receipts and charges in the Ele. Edn. fund account will be as follows (excluding the transaction relating to compulsory elementary education):

	R.E. for 47-48 as sanctioned by Government. Rs.	R.E. '47-48. Rs.	B.E. 1948-49. Rs.
Opening balance.	Nil	-1490	-144220
Receipts.	893562	947310	617020
Charges:- Ordinary.	961030	1057020	1149760
Capital.	33500	35000	36500
Closing balance.	100968	144220	-713460

3. R.E. for 1947-48: According to the Spl.Officer, the R.E. will close with a deficit of Rs. 1.44 lakhs. This deficit has been arrived at after taking into account an advance ~~subsidy~~ for Rs. 50,000/- from provincial funds which has not been sanctioned by Govt. so far. The real deficit will therefore be Rs. 1.94 lakhs. The Board has not taken credit for the additional income of Rs. 1.12 lakhs from the enhancement of education tax ordered in G.O. No.2554, Education,

dated 28-11-47. Credit should be taken for a sum of Rs. 29,000 being the advance sanctioned in the G.O. cited above towards the cost of revision of salaries. Also credit (for Rs 7000/-) should be taken for the contribution ordered from the General funds. The Special Officer has since reported that General funds cannot afford to make the contribution of Rs. 7,000/- to the Ele. Edn. fund. The contribution was ordered with reference to the L.A. Dept's orders and that department have reserved their remarks for the receipt of the Genl. Funds budget. They may now be consulted ~~to say~~ a.o.b whether the contribution originally ordered may be allowed to stand. After taking into account the further credits noted above the deficit at the end of the current year will be Rs. 98,000/-. This is due to the grant of dearness allowance to teachers. The expenditure on this item has been shown in the Budget at Rs. 4 lakhs. A subsidy of Rs. 2.07 lakhs has been sanctioned already. The Board is entitled to an additional subsidy from provl. funds. It is for orders whether the subsidy may be sanctioned. If the subsidy is sanctioned, the Revised Estimate will close with a nil balance.

4. Budget Estimate for 1948-49:

(a) Receipts:- Credit should be taken for the additional income of Rs. 1.57 lakhs on account of the enhancement of education tax ordered in G.O. No. 2554, Education, dated 28-11-47.

(b) Charges: (i)(Ordinary): The need for the provision made in the budget under the several heads has been explained by the Spl. Officer on pages 27 & 37 C.F. These may be allowed.

(ii) Capital:- Provision has been made in the budget for an expenditure of Rs. 36,000/- for

(i) providing septic tank latrines in schools Rs. 13,000
(ii) for completing the incomplete works in 1947-48 Rs. 20,000
(iii) supply of books and slates in 1947-48 .. Rs. 3,000

The D.P.I. has recommended that provision of septic tank latrines ~~are~~ is absolutely necessary. The provision may

may therefore be allowed. The other two items of expenditure are also reasonable and appear necessary. They may be allowed to stand.

5. Assuming that a subsidy will be granted towards the deficit anticipated in the current year, the deficit at the end of 1948-49 will be Rs. 4.12 lakhs. This is due to the grant of dearness allowance to teachers. The L.A. dept. may be requested to say whether the arrear Toll Compensation grant payable to the district Board in 1948-49 may be transferred to the Ele. Edn. fund as was done in the current year. They may also be requested to say whether any contribution from General funds to the Ele. Edn. fund will be made available. However, the question of sanctioning a subsidy may be considered after the closing balance for 1947-48 is known.

6. Compulsory elementary education: The adequacy of the provision made for the scheme of compulsory ele. educatio may be examined after the receipts of the particulars called for from the Spl. Officer in para 2 above.

7. The Govt. have ordered an increase in the grant of dearness allowance sanctioned to Govt. servants. The revised rates are applicable to employees of local bodies also, though specific orders have not yet been issued in the matter. On the basis of the particulars furnished in the Budget, it will be seen that the extra expenditure to the Dt. Board, South Kanara, will be about Rs. 2,000/- leaving out of account the teachers employed under the scheme of compulsory elementary education. (In the case of teachers employed under that Scheme, the additional expenditure on account of the grant of Dearness allowance will be met from Provl. Funds). It is not clear whether the entire expenditure on account of the grant of dearness allowance at the increased rates will have to be met from Provl. Funds by way of subsidies, or whether the rate of Education tax should be raised so as to minimise the liability of Govt. In connection with the scheme of dearness

dearness allowance in force, the policy of Govt. is to provide funds (by the enhancement of the rate of education tax, transfer of surplus from Genl. funds, etc.) for local bodies to enable it to meet the expenditure on dearness allowance before the question of payment of a subsidy is considered. In the case of the Dt. Board, South Kanara, the tax has already been raised to 24 pies and it may not be proper to increase the tax further to enable the distric board to pay the increased rate of dearness allowance. In the circumstances it is for orders whether a subsidy should be paid or the enhancement of the education tax ordered for the purpose. This may be considered as noted in paras above after the closing balance for 1947-48 is known and after orders are passed increasing the rate of d.a. & L.A. and Finance may see Dr remarks.

28/2/48 S

1/Sept

L.A. DCpH Bud II

Edn Dept 7901-B 1948-1

1.3.48

LOCAL ADMINISTRATION DEPT. 8566 (P&G) 9 MAR 1948 SECRETARIAT, MADRAS

This file has been sent to this dcpkt with reference to 'A' on page 2 above. In the General budget file, it is proposed to raise the contribution provided in 1947-48 from General accd to Rs 40,540 to Rs 47,540. E&P It may be informed with reference to 'A' on p 2 above that the contribution originally ordered for Rs 47,540 in 1947-48 may stand.

Reference portion marked 'B' on p 3 above.

The B.E. of the Board for 1948-49 as proposed to be revised, will close with a deficit of Rs 80,785 under General accd ordinary against the prescribed minimum balance of Rs 21,250. It is proposed to permit the Board to adjust the its general funds the arrear toll Compensation of Rs 75,842 expected in 1948-49. There will remain an uncovered deficit of Rs 4,943 at the end of 1948-49. It is proposed to ask the S.O. to avoid the deficit and secure the minimum balance by reducing capital expenditure to the extent necessary. No portion of the arrear toll compensation

Exhibit 057

likely to sanctioned in 1948-49 can be ~~passed~~ transferred to the E.E. acct for 1948-49. The General account for 1948-49 is also not in a position to contribute more than the usual Contribution of Rs 40,540 in 1948-49.

With the above remarks the file may be passed on to Fin Dept. ~~with the above remarks~~

2/3/48 — 3.3.48 — 3.3.48 — 3/3/48

Fin.

Fin (Exp-A)

4/3 Para Please see the notes in Pt 1-5 above.

Para A Deaness allce subsidy of Rs 2.07 lakhs was sanctioned in the current year to cover the deficit in the E.E. Fund account of the South Kanara Dt Bd. The Dpl Officer has now estimated that the account will close with a deficit of 1.44 lakhs. E.O.H ~~before~~ noticed that the said advance of Rs 50,000/- from Famine Fund was not sanctioned so far the real deficit will be Rs 1.94 lakhs. Credit in respect of the following items not accounted to be taken:—

1) Addl income from enhanced edn tax Rs. 1.12 lakhs.
2) Advance sanctioned in G.O 2554 Edn dt 28.11.47 Rs. 0.29 lakhs.
3) Addl. Contribution from Gl. Funds Rs 0.07 lakhs.

Total receipts Rs 1.48 lakhs.

The actual deficit will be reduced to Rs. 46,000/- Finance may suggest that a further subsidy of Rs 46,000/- towards Famine other may be sanctioned in the current year instead of Rs 98,000/- suggested by E.O.H.

No remarks are called for at this stage on the proposal sanctioning a subsidy to meet the deficit anticipated in 1948-49 or towards the extra expenditure on account of the increased Deaness allce to local body employees under consideration in Col II — of 17 orders & cants.

5-3-48 — 5.3.48 — 5/3/48 — Agd. — E.O.H.

Fin. M. 1445/Exp A/48-1
5.3.48

ACCOUNTANT GENERAL'S OFFICE GOVERNMENT 1 MAR 1948 1441 FINANCE DEPARTMENT

6

Edn. & Deptt.

Please see the notes of the L.A. this Deptt. on pp-4-5 ante.

A subsidy of Rs 46000/- towards the deficit anticipated in the Ele Edn may be sanctioned. A draft Memo is submitted below for approval

The L.A. deptt have noted that the entire annas toll compensation grant will be required to meet the deficit in the general fund account & that the contribution from the general funds to the Ele Education will also be limited to Rs 40540 as usual. The deficit anticipated at the end of 1948-49 will therefore be Rs 4.12 lakhs and this is due to the grant of dearness allowance. In view of the large deficit anticipated, it appears necessary to grant a subsidy. The question may be taken up again after the issue of the draft Memo

Memo

Memo No. 79-0/132/48-2 dtd. 8-3-48 to Govt

The Budget estimate for 1948-49 may close with a deficit of Rs 4.12 lakhs. At p. 3 ante Secretary has recorded the view that the question of an advance subsidy may be considered even now if there are not sufficient funds to start with.

The receipts and charges for 1948-49 of the elementary education fund of the D.B. are as follows.

Receipts

Education tax	Rs 3.62 lakhs
Subsidy for Ele Schools	Rs 2.82 lakhs
Contribution in lieu tax	Rs .68 "
do from General funds	Rs .40 "
Subsidy for the Scheme of Comp Ele Edn	Rs 2.16 "
Other receipts	"
Total	"

pp 15-16 ante

18/6

charges Rs 14.02 lakhs

Of the items of receipts indicated above, the income from Education tax and Govt subsidies for elementary schools will be disbursed in monthly instalments. Proposals for the payt of the subsidy for the scheme of compulsory elementary education will be submitted by the Director in the course of this year. The contribution in r/o education tax has already been sanctioned. It is not known whether the Dist Board will be able to adjust the contribution due from the general funds early this year. Towards a monthly expenditure of about Rs 1.20 lakhs the income available will be about Rs 54000/- There will therefore be a gap of Rs. 66000/- every month and the gap may appear even in the first month. The contribution received by the Govt in r/o education tax will bridge the gap for a month. In the circumstances it seems that the Dist Board stands in need of the funds especially as according to the budget, the opening balance is a nil figure. An advance subsidy of Rs 2.74 lakhs may therefore be sanctioned now. Attention in this connection is also solicited to the notes on pp 15 NF of GO 1721/ 2554/ Edn Dt 1-8-47 wherein an advance subsidy for dearness allow was sanctioned for 1947-48. The question as to how the remaining deficit should be met may be considered after the actual closing balance for 1947-48 is known.

11.02 / 12

2.62 + 2.8 / 12

W.r.t. to P.E. 4 12/3 + 2 8.71/2 = 2.74 lakhs equals r/s deficit

A draft order is submitted for approval. Finance dept may see before issue.

41640 2 JUN 1948 FINANCE DEPARTMENT

Endt No. 7901-B2/48.3 2.6.48

20/5 21/5/48 1/6/48 S 1/6/48

Fin (Exp A)

(Previous Finance note on p. 5 above)

In the circumstances stated by L+P&H in their notes on pages 6-, above, the proposal to pay to the South Kanara District Board, an advance subsidy of Rs 2·74 lakhs being 2/3rds of the estimated ~~balance~~ deficit, may be agreed to and the draft order accepted.

5.6.48

5.6.48

5.6.48

Fin N.O. 41b40 Exp.A-1

5-6-48

The draft order may issue now.

9/6

9/6/48

11/6/48